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Mercantile Summary.

Mr. EDWARD RAWLINGS, managing director of the Guarantee Company, has been in England some three months. While in London he established a branch of the company at Broad street House, London.

The quantity of free coal (anthracite) imported at Toronto, in January, was 14,755 tons, valued at \$65,471. In the previous January there was only 7,191 tons imported, the value of which was \$27,891.

A USEFUL list of banks and bankers in Canada has been prepared by Mr. J. S. Cook, of the Bank of Commerce, Toronto. It includes a preface showing where the notes of each bank may be redeemed. The pamphlet is published at 25 cents per copy.

The Canada Paint Company held its yearly meeting in Montreal last Saturday, the president, Mr. S. F. McKinnon, in the chair. The company had been in operation only seven months, but had earned enough, it seems, to declare a dividend at the rate of six per cent. per annum, and to admit of carrying \$1,800 to the Reserve Fund. The old board of directors was re-elected, and afterwards Mr. S. F. McKinnon was elected president, Mr. W. H. Howland vice-president, and Mr. R. Munro managing director.

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Mercantile Summary.

We hear of the death, on Sunday morning last, of John Wishart, the oldest business man in St. John, whose age was 94. He had been an active merchant in shipping at St. Martin's fifty years ago, but had been retired since 1872.

The Londonderry Iron Company held its annual meeting in Montreal on the 9th. The annual report was received and adopted, and the old board re-elected. It consisted of Mr. A. T. Paterson (president and managing director), Lord Mount-Stephen, Sir Charles Tennant, Bart., Hon. D. McInnes, A. S. McClelland, John Turnbull and R. MacD. Paterson.

In these days of "hustle" anything that will facilitate the delivery of goods by a wholesale dealer to his customer, or will show the latter how quickly he can get goods if he needs them, is looked upon as important. In this particular, an ingenious freight time table, the idea of Messrs. Lucas, Steele & Bristol, wholesale grocers, of Hamilton, will commend itself to retail men. It gives the time at which goods that have been delivered at Hamilton station at a certain hour may be expected to arrive at their destination, and is applied to all parts of Ontario, south-west, north and east.

Orderly

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PORT ELGIN BRUSH CO.,
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Mercantile Summary.

We receive from Brandon this week a circular which shows how wide is the area over which credit can be obtained in Canada, and how foolishly it is taken as well as given. It is a statement by the trustees of Smith & Shirriff, machinists and founders at Brandon, of the liabilities and assets of that firm presented the creditors at a meeting on 7th February. The firm owes to ninety-three creditors the sum of sixty-three thousand dollars (\$63,011.50). It would have been well if the firm's creditors had been two dozen instead of nearly five score. To two banks they owe over \$18,000; some \$1,552 is due for rent, taxes and wages; and some thousands to manufacturers or wholesale houses elsewhere than in Brandon. The assets are put down at \$86,909, but more than half this sum (\$49,672) is acknowledged to be "bills receivable held by creditors." The stock in the concern is given at \$11,187; the book debts at \$4,945; and the property account at \$11,100. There is some \$10,000 more in nominal value of various assets. The trustees, Messrs. E. S. Phillips and D. Shirriff, say "resolutions were passed authorizing us to wind up the business if possible by January, 1894, and continue the running of the machine shop in the best interests of the creditors."

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